Receipt date: 05/24/2010 OK TO ENTER: /G.H./

Docket No.: 070456-0098 **PATENT**

Reply Under 37 C.F.R. § 1.116 -- Expedited Procedure -- Technology Center 1700

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277

Toru MAEDA, et al. : Confirmation Number: 8704

Application No.: 10/562,798 : Group Art Unit: 1794

Filed: December 29, 2005 : Examiner: Gary D. Harris

For: SOFT MAGNETIC MATERIAL AND DUST CORE AND METHOD OF

MANUFACTURING THE SAME

RESPONSE UNDER 37 C.F.R. § 1.111

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following Remarks are submitted in response to the Office Action dated March 19,

2010. Please amend the above-identified application as follows.